

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

BOARD OF TRUSTEES OF THE SHEET
METAL WORKERS, et al.,

No. C 04-0231 SBA

Plaintiffs.

ORDER

v.

CLIMATE INDUSTRIAL ENGINEERING, INC.,

Defendant.

This matter comes before the Court on Magistrate Judge Brazil's Report and Recommendation re Defendant's Claim of Exemption [Docket No. 46]. None of the parties to the instant action has filed any objections to the report.

Having considered the report, and the recommendation therein, and for good cause appearing, this Court hereby ADOPTS Magistrate Judge Brazil's Report and Recommendation re Defendants' Claim of Exemption. The Court finds that the statutes upon which Defendant relies for its claim of exemption are not applicable to a corporate judgment debtor.

Accordingly,

IT IS HEREBY ORDERED THAT Magistrate Judge Brazil's Report and Recommendation re Defendant's Claim of Exemption [Docket No. 46] is ADOPTED and Defendant's claim of exemption is DENIED.

IT IS FURTHER ORDERED THAT the United States Marshal shall disburse the funds, currently in the possession of the United States Marshal pursuant to the levy imposed in the above-captioned

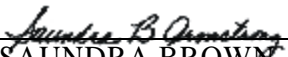
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1 matter, to Plaintiffs.

2 IT IS SO ORDERED.

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5 Dated: 9-12-05


SAUNDRA BROWN ARMSTRONG
United States District Judge